# OECD Guidelines For Multinational Enterprises on Responsible Business Conduct

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What’s new?

• Highlighting developments in the context for international business
• Highlighting the concept of risk-based due diligence
• Underscoring the role of government in creating an enabling environment for responsible business conduct
What’s new?

• Concept of a multinational enterprise
• Risk-based due diligence
• Meaningful consultation
• Responsible engagement and disengagement
• Business relationships
• Individual consumers
• Reprisals
• Lobbying activities
• Alignment of multi-stakeholder or industry sustainability initiatives
Chapter III: Disclosure

What’s new?

• Alignment with the G20/OECD Principles of Corporate Governance
• Corporate disclosure and reporting
• Alignment with due diligence reporting expectations
• Defining materiality
What’s new?

- Special attention to at-risk individuals and groups
- Human rights defenders
- Indigenous Peoples
- Context of armed conflict
Chapter V: Employment and Industrial Relations

What’s new?

- Respect the rights of all workers to freedom of association and collective bargaining
- Provide a safe and healthy working environment
- Prevent human trafficking
- Training for up-skilling and re-skilling
- Managing changes related to automation and green transition
What’s new?

- Adverse environmental impact and due diligence
- Climate mitigation and adaptation
- Biodiversity
- Circular economy
- Animal welfare
What’s new?

- Adding other forms of corruption
- Business relationships
- Collective action
Chapter VIII: Consumer Interests

What’s new?

- Risks of e-commerce
- Sustainability-related product claims
What’s new?

- Included in due diligence expectation
- Sale, development, licensing, use of technology
- Data governance
- High-risk contexts
- Digital security
What’s new?

- RBC initiatives and competition law
- Labour input
What’s new?

- Highlights provisions of the BEPS project
What’s new?

- New effectiveness criteria
- Mandatory periodic peer reviews
- Initial assessment criteria
- NCP will always make a public statement
- Recommendations and follow-up is the norm
- Transparency and confidentiality
- Support policy coherence on RBC
- New language on reprisals
OECD Recommendation on the Role of Government in Promoting Responsible Business Conduct (2023)